

EXHIBIT 2

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA

v.

JOHN ZOURDOS, HELEN ZOURDOS, and
DIMITRIOS ZOURDOS,

Case No. 5:20-cr-298 (DNH)

Defendants.

**DEFENDANT DIMITRIOS ZOURDOS'S
NOTICE OF EXPERT WITNESS DISCLOSURE**

Defendant Dimitrios Zourdos, pursuant to Fed. R. Crim. P. 16(b)(1)(C), through his counsel Barclay Damon LLP, hereby provides notice to the United States of America that he may call the following expert witness at trial to offer testimony within the scope of Fed. R. Evid. 702, 703, or 705.

1. Peter A. Freer, CPA

- a. Address:** Firley, Moran, Freer & Eassa, CPA, P.C., 125 East Jefferson Street, Suite 920, Syracuse, New York 13202.
- b. Witness's Qualifications:** Mr. Freer is a Senior Advisor. He is a Certified Public Accountant and obtained a Bachelor of Business Administration Degree from Siena College. He has over 42 years of experience providing accounting, business advisory, corporate tax, review, compilation, and audit services. A copy of Mr. Freer's curriculum vitae is attached as Exhibit A.
- c. Description, Bases, and Reasons for Opinions:** Mr. Freer is expected to testify as to the relevant accounting and tax rules, laws, and regulations and the application those rules, laws, and regulations to the facts of this matter; standard and minimum

acceptable practices and procedures of an accountant providing tax services to an individual and corporate clients; the applicability and application of various Internal Revenue Code sections to individual and corporate returns, including without limitation the tax treatment of gifts; the standard and minimum acceptable practices and procedures of an accountant preparing individual and corporate federal and state tax returns; the correctness of the calculations and accountings of the Defendants and related businesses; the correctness of the calculations and accountings by the Government's witnesses with respect to the Defendants and related businesses; and the correctness of the services, calculations, and accountings by Vincent J. Gilroy, Jr. CPA (or those working on his behalf or at his direction). Mr. Freer is also expected to testify as to certain accounting summaries prepared on behalf of defendants. The bases and reasons for these opinions and summaries are Mr. Freer's education, certification as a CPA, his experience practicing public accounting, and his forensic analysis of the various materials provided by the Government during the course of discovery.

2. James J. Trionfero, CPA, CGMA, CFE

- a. Address:** Firley, Moran, Freer & Eassa, CPA, P.C., 125 East Jefferson Street, Suite 920, Syracuse, New York 13202.
- b. Witness's Qualifications:** Mr. Trionfero is a Senior Audit Manager. He is both a Certified Public Accountant and Certified Fraud Examiner and obtained a Bachelor of Science Degree in Accounting and Economics from the State University of New York at Oswego. He has over 12 years of experience in the accounting profession

with a focus on forensic accounting. A copy of Mr. Trionfero's curriculum vitae is attached as Exhibit B.


c. Description, Bases, and Reasons for Opinions: Mr. Trionfero is expected to testify to the correctness of the calculations and accountings of the Defendants and related businesses; the correctness of the calculations and accountings by the Government's witnesses with respect to the Defendants and related businesses; and the correctness of the services, calculations, and accountings by Vincent J. Gilroy, Jr. CPA (or those working on his behalf or at his direction). Mr. Trionfero is also expected to testify as to certain accounting summaries prepared on behalf of defendants. The bases and reasons for these opinions and summaries are Mr. Trionfero's education, certifications as a CPA and CFE, his experience practicing public accounting, and his forensic analysis of the various materials provided by the Government during the course of discovery.

3. Defendant Dimitrios Zourdos reserves the right to supplement this disclosure and call Mr. Freer, Mr. Trionfero, or any other experts to testify at trial to the above or other topics should the need arise based on the Government's presentation of evidence at trial.

DATED: October 8, 2021

BARCLAY DAMON LLP

Attorneys for Defendant Dimitrios Zourdos

By:  _____

Gabriel M. Nugent (513947)

David G. Burch, Jr. (514487)

Barclay Damon Tower

125 E. Jefferson Street

Syracuse, New York 13202

Telephone: (315) 425-2700

Facsimile: (315) 428-8588

Email: gnugent@barclaydamon.com

dburch@barclaydamon.com

Exhibit A

PETER A. FREER, CPA

Curriculum Vitae

Peter Freer is a co-founder of Firley, Moran, Freer & Eassa, P.C., a regional certified public accounting firm based at 125 East Jefferson Street, Syracuse, New York. This is a Firm of more than 80 professional accountants, over 75 percent of which are licensed as certified public accountants. He formerly acted as Treasurer of the Firm and played an active role in co-managing the firm's day-to-day operations and directing its future growth. Mr. Freer is now semi-retired, but in his current role as Senior Advisor, he continues to advise clients on specialized business, management and growth issues such as succession planning, merger and acquisition transactions, family financial planning as well as more traditional accounting and tax matters.

With his partners, he continues to help coordinate the Firm's active involvement with the RSM U.S. Alliance, an invitational association of more than 75 premier regional firms throughout the United States, the Cayman Islands and Puerto Rico. This Alliance offers services and capabilities commensurate with those of the larger national firms. Mr. Freer has accumulated over 50 years of experience working with privately held companies. Prior to co-founding FMF&E, he was an auditor with Ernst & Young for ten years and advanced to Manager level. His principal areas of concentration include: contracting companies including general contractors, subcontractors, and suppliers to the construction industry; real estate developers; retail and wholesalers, and large and small service businesses. He remains involved in assisting clients with conventional bank financing, or private-equity capital and representing many former, existing and new clients with business acquisitions, succession planning and various tax and exit strategies.

He was the Firm's former construction industry coordinator and served as an Advisory Board Member of the RSM U.S. Alliance Real Estate and Construction Network. He served as technical reviewer of several chapters of the highly acclaimed two volume Construction Guide, published by CCH, Incorporated. He has been an active speaker on topics relative to his construction and real estate industry specialties and has completed advanced course work in business valuation. He has served as expert witness in arbitration matters and court hearings and has served in various support roles in trial litigation. He is a member of the American Institute of Certified Public Accountants (AICPA), the New York State Society of Certified Public Accountants (NYSSCPAs), the General Building Contractor's of New York State (GBC), the Associated Builders and Contractors of New York State (ABC), and the Surety Association of America-Upstate New York Chapter.

Mr. Freer received his Bachelor of Business Administration degree from Siena College in 1970. He was granted his license as a Certified Public Accountant in 1974. He is an Advisory Board Member of the C&S Companies and currently serves as Treasurer of the Syracuse Center of Excellence in Environmental and Energy Systems Office for Industry Collaboration and has been inducted in the Liverpool Athletic Hall of Fame. Mr. Freer and his wife, Darlene, have 5 adult children and live in Liverpool, New York.

Exhibit B

JAMES J. TRIONFERO, CPA, CFE

Curriculum Vitae

James Trionfero is a Senior Audit Manager at Firley, Moran, Freer & Eassa, CPA, P.C., a regional certified public accounting firm based at 125 East Jefferson Street, Syracuse, New York. This is a Firm of more than 80 professional accountants, over 75 percent of which are licensed as certified public accountants. James has been with the firm for approximately 7 years and previously held positions at two other regional accounting firms and worked as an examiner for the Office of the NYS Comptroller. James's day-to-day duties include performing and overseeing work on multiple forensic accounting and audit engagements. He also serves on the Firm's IT committee and is actively involved in the mentoring and development of new staff.

James has acted as a forensic accounting consulting expert in matters involving employee theft, shareholder disputes, and matrimonial disputes. He has prepared forensic reports and presented to business owners/organizational leaders and government officials.

He is a member of the American Institute of Certified Public Accountants (AICPA), the New York State Society of Certified Public Accountants (NYSSCPAs), and the Association of Certified Fraud Examiners (ACFE).

Mr. Trionfero received his Bachelor of Science in Accounting and Economics from the State University of New York at Oswego in 2009. He was granted his license as a Certified Public Accountant in 2013 and became a Certified Fraud Examiner in 2015. In June 2021 James completed his Core Forensic Accounting Certificate issued by the AICPA. Professionals who earn the Core Forensic Accounting Certificate demonstrate a solid comprehension of forensic accounting topics based on the Content Specification Outline for the Certified in Financial Forensics credential. He was recently nominated and accepted into the RSM Accelerators program along with 65 other accounting professionals across the nation. The year-long training program is designed for high-potential and experienced managers and senior managers. James has previously served on the board and finance committee of County North Children's Center in Liverpool, NY.